

# Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements

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**PURPOSE:** to lay down provisions necessary to determine the methods and procedure whereby Member States make the new own resources available to the Commission.

**PROPOSED ACT:** Council Regulation.

**ROLE OF THE EUROPEAN PARLIAMENT:** the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

**BACKGROUND:** this initiative is part of the **broader legislative package on own resources** which the Commission is proposing together with a [Regulation](#) laying down the multiannual financial framework for the period 2021-2027. It includes the Own Resources Decision referred to above, a new implementing measures' [Regulation](#) for all Own Resources, current and new, and an amendment to the [Regulation](#) for the Value Added Tax based Own Resources.

As a reminder, the proposed new Own Resources [Decision](#) introduces three new Own Resources, based on the Common Consolidated Corporate Tax Base, on the EU Emissions Trading System and on Plastic packaging waste that is not recycled.

It is necessary to lay down the provisions necessary to **determine the arrangements and procedures** under which the Member States make these new own resources available to the Commission. The proposed Regulation would complement [Council Regulation \(EU, Euratom\) No 609/2014](#) laying down measures for the implementation of the European Union's own resources system, which will remain applicable to existing own resources.

**CONTENT:** the practical arrangements proposed in this Regulation implement the system set out in the proposed Own Resources Decision, and complement the current system for Own Resources by adapting it to the new Own Resources.

In concrete terms, the proposed Regulation deals with:

- the calculation, establishment and making available of the new Own Resources;
- conservation of supporting documents;
- administrative cooperation;
- accounts to be kept for Own Resources, the timing for making them available and for making corrections and adjustments;
- where necessary, provisions concerning cash requirements.

The proposal establishes the calculation of the applicable rate for the Own Resource based on **Gross National Income**, complementing Article 5 of Regulation (EU, Euratom) No 609/2014. The amount of

Gross National Income should be calculated once the amounts of all the other Own Resources and of the financial contributions to supplementary research and technological development programmes and other revenue are known. This would ensure the residual character of the Gross National Income Own Resource.